



STATE BOARD OF EQUALIZATION

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DOUGLAS D. BELL  
Executive Secretary

November 26, 1982

TO COUNTY ASSESSORS:

No. 82/133

MISCELLANEOUS LEGISLATION, 1982

This letter is intended to bring you up to date on several recently passed pieces of legislation of concern to county assessors. With the exception of AB 3554 (Chapter 468), these bills have all been discussed in past summaries of proposed legislation.

AB 3193 - Chapter 1366, Stats. 1982 - approved September 23, 1982

The first section of this measure revised Section 423.3 of the Revenue and Taxation Code. Previously, this section specified maximum percentages at which certain categories of Williamson Act lands could be assessed, at city or county option, provided that the city or county elected to do so before January 1, 1983. Now, a specific minimum percentage of Section 110.1 value is prescribed, and there is no deadline for choosing to implement this section.

The second section modifies Section 426 of the Revenue and Taxation Code, dealing with nonrenewal of open-space contracts, easements or restrictions. This section now more clearly indicates which value shall be determined in the first of the four steps involved in calculating taxable values for nonrenewing properties. This value will be either the current full cash value (Section 110), the Article XIII A value (Section 110.1), or other special restricted value per the Constitution and Revenue and Taxation Code.

AB 3475 - Chapter 728, Stats. 1982 - approved September 7, 1982

This bill added and amended sections of the Health and Safety Code (19825, 19826 and 19826.5). It allows agencies issuing building permits to require added information on permit applications, in order to help the assessor identify where new construction is occurring. It also allows cities or counties to require that the permit issuing agency notify the assessor within 15 calendar days of the final inspection.

TO COUNTY ASSESSORS:

-2-

November 26, 1982

AB 3554 - Chapter 468, Stats. 1982 - approved July 9, 1982

This bill amended Government Code Section 14683 and deleted Revenue and Taxation Code Section 603. Previously, the assessor was required to annually report to the State Lands Commission by September 1 on the public ownership of property in his county. Now the assessor need not report, but the Commission must prepare a statewide summary of such property in 1990 and every ten years thereafter.

AB 3742 - Chapter 660, Stats. of 1982 - approved August 27, 1982

This bill added Sections 1640.1 and 1641.1 to the Revenue and Taxation Code, relating to assessment appeals heard by a hearing officer. The county board of equalization or assessment appeals board is no longer required to accept the recommendations of the assessment hearing officer. Now, the protesting party may ask the board to follow the hearing officer's recommendation; alternatively, the assessor may ask the board to reject the officer's finding. The board must either accept the hearing officer's recommendation or reject it and schedule a full hearing.

Copies of each chapter are enclosed for your information. Please call our Technical Services Unit at (916) 445-4982 if you have any questions about this legislation.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

WV:bjb  
Enclosures  
AL-1193A